

Department of Finance <div style="text-align: center;"> STATE OF CALIFORNIA MANUAL OF STATE FUNDS </div>		Fund: 8084 PAGE 1 Renumbered From:
<u>Legal Title</u> American Red Cross, California Chapters Fund		
<u>Legal Citation/Authority</u> Chapter 451, Statutes of 2013 (AB 511) Section 1 Revenue and Taxation Code section 18831		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds – Non-Federal	
<u>Purpose</u> To disburse and oversee monetary contributions to the American Red Cross, California Chapters in accordance with Revenue and Taxation Code section 18830 through 18833.		
<u>Administering Agency/Organization Code</u> Office of Emergency Services/Org 0690		
<u>Major Revenue Source</u> Voluntary contributions from personal income tax returns pursuant to Revenue and Taxation Code section 18830 (a).		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Upon appropriation from the Legislature.		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Trust Agency Fund (Non-Federal).		
<u>Comments/Historical Information</u>		